

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA,

Plaintiff,

v.

JASON L. KREGER, as Co-Representative of
the Estate of Dennis W. Kreger, Sr., deceased;
ELLA MAE JACKSON-KREGER, as Co-
Representative of the Estate of Dennis W.
Kreger, Sr., deceased; JO ANN V. EYRISH;
CHRIS S. GILGORE; LAURA L. GILGORE;
PACIFIC COUNTY

Defendants.

Case No.

**UNITED STATES’
COMPLAINT**

The United States of America, by and through its undersigned counsel, hereby complains
and alleges as follows:

INRODUCTION

1. This is a civil action to foreclose federal tax liens and a judgment lien on two

1 parcels of real property located in Pacific County, Washington, described more fully below
2 (“Subject Properties”).

3 2. In a prior case, *United States v. Jason L. Kreger, et al.*, Case No. 3:14-cv-06020-
4 RJB (W.D. Wash.), the United States filed suit to reduce Trust Fund Recovery Penalty
5 assessments for the tax periods ending 06/30/2002, 09/30/2002, 12/31/2002, and 06/30/2003
6 against Dennis W. Kreger, Sr., deceased, to judgment (“*Kreger I*”). In *Kreger I*, the United
7 States named as defendants Jason L. Kreger and Ella Mae Jackson-Kreger, as Co-
8 Representatives of the Estate of Dennis W. Kreger, deceased.

9 3. In *Kreger I*, this Court found that Dennis W. Kreger, Sr., deceased, is indebted to
10 the United States in the amount of \$168,402.05, as of June 15, 2015, plus interest and other
11 additions accruing thereafter. *Kreger I*, Dkt. No. 17. The Court entered judgment in favor of the
12 United States and against Ella Mae Jackson-Kreger as representative of the Estate of Dennis W.
13 Kreger, Sr., deceased, and Jason L. Kreger, as representative of the Estate of Dennis W. Kreger,
14 Sr., deceased, on April 22, 2015, and June 15, 2015, respectively. *Kreger I*, Dkt. Nos. 15, 17.

15 4. As of June 17, 2019, Dennis W. Kreger, Sr., deceased, has outstanding Trust Fund
16 Recovery Penalty liabilities for the tax periods ending 06/30/2002, 09/30/2002, 12/31/2002, and
17 06/30/2003 totaling \$199,410.30. Accordingly, the United States seeks to foreclose its tax liens
18 and its judgment lien upon the Subject Properties of this action to satisfy Dennis W. Kreger’s,
19 deceased, outstanding liabilities.

20 **JURISDICTION AND VENUE**

21 5. This action is brought pursuant to 26 U.S.C. §§ 7401 and 7403 at the direction of
22 the Attorney General of the United States and with the authorization of Area Counsel of the
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Internal Revenue Service (“IRS”), a delegate of the Secretary of the Treasury.

6. The Court has subject matter jurisdiction pursuant to 26 U.S.C. § 7402 and 28 U.S.C. §§ 1340 and 1345.

7. Venue is proper in the Western District of Washington under 28 U.S.C. §§ 1391 and 1396. Because the Subject Properties are located in Pacific County, pursuant to LCR 3(e), the proper venue is in Tacoma, Washington.

DEFENDANTS

8. Dennis W. Kreger, Sr. resided in Clark County, Washington at the time of his death on October 11, 2007. On February 1, 2008, the Last Will and Testament of Dennis W. Kreger, Sr. was admitted into probate by the Superior Court of Washington for Clark County, Case No. 08-4-00093-2. Jason L. Kreger and Ella Mae Jackson-Kreger were appointed as Co-Representatives of the Estate of Dennis W. Kreger, Sr.

9. Jason L. Kreger, as Co-Representative of the Estate of Dennis W. Kreger, Sr., deceased, is named as a party to this action pursuant to 26 U.S.C. § 7403(b) because he may claim an interest in the Subject Properties.

10. Ella Mae Jackson-Kreger, as Co-Representative of the Estate of Dennis W. Kreger, Sr., deceased, is named as a party to this action pursuant to 26 U.S.C. § 7403(b) because she may claim an interest in the Subject Properties.

11. Jo Ann V. Eyrish is named as a party to this action pursuant to 26 U.S.C. § 7403(b) because she may claim an interest in the Subject Properties.

12. Chris S. Gilgore is named as a party to this action pursuant to 26 U.S.C. § 7403(b) because he may claim an interest in the Subject Properties.

1 13. Laura L. Gilgore is named as a party to this action pursuant to 26 U.S.C.
2 § 7403(b) because she may claim an interest in the Subject Properties.

3 14. Pacific County is named as a party to this action pursuant to 26 U.S.C. § 7403(b)
4 because it may claim an interest in the Subject Properties.

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THE SUBJECT PROPERTIES

I. 16215 Sandridge Rd., Long Beach, WA 98631

15. The first property that is the subject of this action is commonly referred to as 16215 Sandridge Rd., Long Beach, WA 98631, is located at Assessor's Tax Parcel Nos. 111122041, and 111122040, and is more particularly described below ("Property I):

PARCEL "A"

Commencing at the South quarter corner of Section 22, Township 11 North, Range 11 West of the Willamette Meridian, Pacific County, Washington; thence North 00°31'15" East, 957.6 feet along the North-South centerline of said Section 22; thence South 89°49' East, 357.47 feet along a line parallel with the South line of said Section 22 to the true point of beginning; thence continuing South 89°49' East, 145 feet; thence South 00°11' West, 184.59 feet; thence North 89°49' West 145 feet; thence North 00°11' East 184.59 feet to the true point of beginning;

EXCEPT

The South 93 feet thereof.

PARCEL "B"

The South 93 feet of the following described property:

Beginning at the South quarter corner of Section 22, Township 11 North, Range 11 West of the Willamette Meridian, in Pacific County, Washington; thence North 00°31'15" East, 957.6 feet along the North-South centerline of said Section 22; thence South 89°49' East, 357.47 feet along a line parallel with the South line of said Section 22 to the true point of beginning; thence continuing South 89°49' East, 145 feet; thence South 00°11' West, 184.59 feet; thence North 89°49' West, 145 feet; thence North 00°11' East, 184.59 feet to the true point of beginning.

TOGETHER WITH a non-exclusive easement for ingress, egress and utilities beginning South 00°11' West, 91.59 feet from the Northeast corner of the premises herein, said point of beginning is the center of a 25 foot radius cul-de-sac; thence South 00°11' West, 216 feet along the centerline of a 30 foot wide strip; thence South 89°49' East 463.12 feet, more or less, along a 60 foot wide strip to the centerline of Peninsula Highway;

LESS

That portion lying within said Peninsula Highway.

(As to Parcels A and B)

SUBJECT TO THE FOLLOWING:

1) A 30 foot wide easement for ingress, egress and utilities, described as follows:

Beginning at the Northeast corner of the herein described tract, said point being the center of a 25 foot radius cul-de-sac; thence South 00°11' West 216 feet along the centerline of a 30 foot wide strip.

(As to Parcels A and B)

16. On or about November 1, 1987, Dennis W. Kreger, Sr. and Colleen Kreger, Husband and Wife, ("Buyer"), entered into a Real Estate Contract with Elie P. Fitzgerald and Juanita Fitzgerald, Husband and Wife; and Jack C. Eyrish and Jo Ann V. Eyrish, Husband and

1 Wife, (“Seller”) for the purchase of Property I. The Real Estate Contract was recorded with
2 Pacific County on December 4, 1987.

3 17. The Real Estate Contract provided that the total sale price was \$28,000, with a
4 down-payment of \$3,000, and \$25,000 was to be financed by the Seller. The financed amount
5 was to be paid in monthly payments of \$300, starting December 1, 1987, with an interest rate of
6 9%. There was no “payout date”, by which the entire balance was due. The Real Estate Contract
7 also provided that upon payment of all the amounts due to the Seller, the Seller will deliver a
8 Statutory Warranty Deed to the Buyer.

9 18. Upon information and belief, no Statutory Warranty Deed conveying Property I to
10 Dennis W. Kreger, Sr. and Colleen Kreger was ever recorded with Pacific County. However,
11 upon information and belief, during all relevant times, Dennis W. Kreger, Sr. and Colleen
12 Kreger, or Dennis W. Kreger, Sr., individually, were the true owners of Property I.

13 19. On or about December 24, 1987, Dennis W. Kreger, Sr. assumed the
14 responsibility for the electric service for Property I.

15 20. Payments for property taxes on Property I were made by the Estate of Dennis W.
16 Kreger, Sr., as late as 2009, and by individuals connected to Dennis W. Kreger, Sr. as late as
17 2012.

18 21. Under the loan repayment conditions as detailed in Paragraph 17, above, the loan
19 obtained by Dennis W. Kreger, Sr. and Colleen Kreger, would have been repaid within 11 years,
20 or by December 1, 1998. RCW § 4.16.040(1) provides in relevant parts that an action upon a
21 written contract shall be commenced within six years. Therefore, if the Buyer failed to comply
22 with the terms of the Real Estate Contract, the Seller was to commence action within six years,
23 or no later than December 1, 2004, six years after the date of the last scheduled payment. Upon

1 information and belief, no such action was ever commenced.

2 22. Upon information and belief, Dennis W. Kreger, Sr. and Colleen Kreger, became
3 the owners of Property I, and enjoyed all the burdens and benefits of ownership.

4 23. On or about November 1, 2000, Dennis W. Kreger, Sr., as the Personal
5 Representative of the Estate of Colleen J. Kreger, and not in his individual capacity, conveyed
6 Colleen J. Kreger's interest in Property I to Dennis W. Kreger, Sr., a single man, through
7 Personal Representative Deed. The Personal Representative Deed was recorded with Pacific
8 County on December 18, 2000.

9 24. At the time of his death on October 11, 2007, Dennis W. Kreger, Sr. was the sole
10 owner of Property I.

11 25. Upon information and belief, Jo Ann Eyrish is the only living Seller that was a
12 party to the Real Estate Contract. Elie P. Fitzgerald, Juanita Fitzgerald, and Jack Eyrish are all
13 deceased.

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1 **II. 17805 Sandridge Road, Long Beach, WA 98631**

2 26. The second property that is the subject of this action is commonly referred to as
3 17805 Sandridge Rd., Long Beach, WA 98631, is located at Assessor's Tax Parcel Nos.
4 111122074, and is more particularly described below ("Property II"):

5 **COMMENCING at the South Quarter corner of Section 22, Township 11 North,**
6 **Range 11 West of the Willamette Meridian, Pacific County, Washington;**
7 **Thence North 00° 31' 15" East, 957.6 feet along the North-South centerline of said**
8 **Section 22;**
9 **Thence South 89° 49' 00" East, 357.47 feet along a line parallel to the South line**
10 **of said Section;**
11 **Thence South 00° 11' 00" West 184.59 feet to the true point of beginning;**
12 **Thence South 89° 49' 00" East, 145.00 feet;**
13 **Thence South 00° 11' 00" West 93.00 feet;**
14 **Thence North 89° 49' 00" West, 145.00 feet;**
15 **Thence North 00° 11' 00" East 93.00 feet to the true point of beginning.**
16 **TOGETHER WITH a non-exclusive easement for ingress and egress beginning**
17 **from a point which is North 00° 11' 00" East, 93.00 feet from the Northeast corner**
18 **of the above-described tract, said point of beginning is the center of 25-foot radius**
19 **cul-de-sac;**
20 **Thence South 00° 11' 00" West, 216 feet along the centerline of a 30-foot wide strip;**
21 **Thence South 89° 49' 00" East, 463.12 feet, more or less, along a 60-foot wide strip**
22 **to the centerline of Peninsula Highway, less that portion lying within the right-of-way**
23 **of said Peninsula Highway.**

24 27. On or about August 26, 1994, Dennis W. Kreger and Colleen J. Kreger, husband
25 and wife, and Chris S. Gilgore and Laura L. Gilgore, husband and wife, acquired interest in
26 Property II, from Jack L. Bowman and Noreen L. Bowman, husband and wife, through a
27 Statutory Warranty Deed. The Statutory Warranty Deed was recorded with the Pacific County
28 Auditor on September 21, 1994.

29 28. On or about November 1, 2000, Dennis W. Kreger, Sr., as the Personal
30 Representative of the Estate of Colleen J. Kreger, and not in his individual capacity, conveyed
31 Colleen J. Kreger's interest in Property II to Dennis W. Kreger, Sr., a single man, through

1 Personal Representative Deed. The Personal Representative Deed was recorded with Pacific
2 County on December 18, 2000.

3 29. At the time of his death on October 11, 2007, Dennis W. Kreger, Sr. held at least
4 a partial interest in Property II.

5 **TAX LIABILITIES AND LIENS**

6 30. On the following dates, a delegate of the Secretary of the Treasury of the United
7 States made the following timely civil penalty assessments against Dennis W. Kreger, Sr. under
8 26 U.S.C. § 6672 (Trust Fund Recovery Penalty), as a result of his willful failure to collect,
9 truthfully account for, and pay over to the United States taxes required to be withheld from
10 wages paid to employees of Denny's Machine & Fab, Inc. (Denny's Machine):
11

12 Tax Period	Assessment Date	Penalty Assessed	Unpaid Balance as of June 17, 2019*
13 06/30/2002	01/03/2005	\$29,586.19	\$38,300.07
14 09/30/2002	01/03/2005	\$45,101.24	\$87,677.39
15 12/31/2002	01/03/2005	\$35,784.38	\$69,565.24
16 06/30/2003	01/03/2005	\$1,989.47	\$3,867.60
17 TOTAL			\$199,410.30

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19 *As of June 17, 2019, and including accrued but unassessed interest as of this date.

20 31. As a result of unpaid assessments, together with Dennis W. Kreger, Sr.'s refusal
21 or neglect to pay the assessed sums upon the IRS giving notice and making demand for payment,
22 pursuant to 26 U.S.C. §§ 6321 and 6322, tax liens arose in favor of the United States upon all
23 property and rights to property belonging to Dennis W. Kreger, Sr. as of the date of the

1 assessments.

2 32. In accordance with 26 U.S.C. § 6323(f), On September 6, 2013, a Notice of
3 Federal Tax Lien was filed with the Pacific County Auditor's Office, against Dennis W. Kreger,
4 Sr., deceased, for unpaid trust fund recovery penalties for tax the periods ending 06/30/2002,
5 09/30/2002, 12/31/2002, and 06/30/2003.

6 33. In accordance with 26 U.S.C. § 6323(g), on December 4, 2014, a Notice of
7 Federal Tax Lien was refiled with the Pacific County Auditor's Office, against Dennis W.
8 Kreger, Sr., deceased, for unpaid trust fund recovery penalties for tax the periods ending
9 06/30/2002, 09/30/2002, 12/31/2002, and 06/30/2003.

10 34. On December 29, 2014, the United States filed suit against Jason L. Kreger and
11 Ella Mae Jackson-Kreger, as Co-Representatives of the Estate of Dennis W. Kreger, deceased, to
12 reduce the Trust Fund Recovery Penalty assessments against Dennis W. Kreger, Sr. (deceased)
13 for the tax periods ending 06/30/2002, 09/30/2002, 12/31/2002, and 06/30/2003 to judgment. *See*
14 *United States v. Jason L. Kreger, et al.*, Case No. 3:14-cv-06020-RJB (W.D. Wash.).

15 35. In *Kreger I*, this Court found that Dennis W. Kreger, Sr., deceased, is indebted to
16 the United States in the amount of \$168,402.05, as of June 15, 2015, plus interest and other
17 additions accruing thereafter. *Kreger I*, Dkt. No. 17. The Court entered judgment in favor of the
18 United States and against Ella Mae Jackson-Kreger as representative of the Estate of Dennis W.
19 Kreger, Sr., deceased, and Jason L. Kreger, as representative of the Estate of Dennis W. Kreger,
20 Sr., deceased, on April 22, 2015, and June 15, 2015, respectively. *Kreger I*, Dkt. Nos. 15, 17.

21 36. Certified copies of the abstracts of judgment against Jason L. Kreger and Ella
22 Mae Jackson-Kreger, as Co-Representatives of the Estate of Dennis W. Kreger, Sr., deceased,
23 were recorded with Pacific County Auditor's Office on July 18, 2019. Pursuant to 28 U.S.C. §

3201(a), a judgment lien arose in favor of the United States on all property and interest in property of Dennis W. Kreger Sr.'s Estate.

**CLAIM FOR RELIEF: FORECLOSE FEDERAL TAX LIENS AND JUDGMENT LIEN
AGAINST THE SUBJECT PROPERTIES**

37. The United States incorporates and re-alleges as if fully stated herein each of the allegations in Paragraphs 1 to 36, above.

38. The United States seeks to foreclose the federal tax liens described above through sale of the Subject Properties.

39. The tax liens arising from the assessments described in Paragraph 30 above have priority over all interests in the Subject Properties acquired after the attachment of the tax liens, subject to the provisions of 26 U.S.C. § 6323(a). However, to the extent there is any unpaid amount owed to Pacific County, to which 26 U.S.C. § 6323(b)(6) applies, on the date of the Subject Properties' sale, such amount shall have priority over the United States' federal tax liens against the Subject Properties.

40. In addition, the United States seeks to foreclose the judgment lien described above through sale of the Subject Properties.

41. The United States' judgment lien has not been fully satisfied as of the date of this Complaint. Pursuant to 28 U.S.C. § 3201(b), the United States' judgment lien has priority over any other lien or encumbrance that is perfected later in time.

42. Under 26 U.S.C. § 7403(c) and 28 U.S.C. § 3201, the United States is entitled to enforce its federal tax liens and judgment lien against the Subject Properties, which should be sold free and clear of all rights, titles, liens, claims, and interests of the parties to this action, with an appropriate portion of the net proceeds to be distributed to the United States for application

1 toward the unpaid federal tax liabilities of Dennis W. Kreger, Sr., deceased, in accordance with
2 the law.

3
4 WHEREFORE, the Plaintiff, the United States, prays as follows:

- 5 A. That this Court determine and adjudge that the United States has valid federal tax
6 liens and judgment lien against all property and rights to property of Dennis W.
7 Kreger, Sr., deceased, including, but not limited to, his interest in the Subject
8 Properties;
- 9 B. That the federal tax liens and judgment lien against Dennis W. Kreger, Sr.,
10 deceased, encumbering the Subject Properties be foreclosed;
- 11 C. That this Court determine the merits and priority of any claims or interests of the
12 other named defendants in the Subject Properties and their respective priorities to
13 a distribution of proceeds from a sale of the Subject Properties;
- 14 D. That the Subject Properties be sold with the proceeds applied to the delinquent
15 Trust Fund Recovery Penalty liabilities of Dennis W. Kreger, Sr., deceased; and

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1 E. That the United States be granted its costs and fees herein, and such other and
2 further relief as this Court deems just and proper.

3 DATED this 26th day of July, 2019.

4 RICHARD E. ZUCKERMAN
5 Principal Deputy Assistant Attorney General

6 /s/Rika Valdman
7 RIKA VALDMAN
8 Trial Attorney, Tax Division
9 U.S. Department of Justice
10 P.O. Box 683
11 Washington, D.C. 20044-0683
12 Telephone: 202-514-6056
13 Fax: 202-307-0054
14 rika.valdman@usdoj.gov

15 BRIAN T. MORAN
16 United States Attorney
17 Western District of Washington
18 *Of Counsel*

19 *Attorneys for the United States of America*

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff _____
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Rika Valdman, (202) 514-6056

U.S. Department of Justice, Tax Division

P.O. Box 683, Ben Franklin Station, Washington, D.C. 20044

DEFENDANTS

Jason L. Kreger, et al.

County of Residence of First Listed Defendant Clark
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question
(U.S. Government Not a Party)
- ☐ 4 Diversity
(Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 485 Telephone Consumer Protection Act <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education	PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from Another District (specify) ☐ 6 Multidistrict Litigation - Transfer ☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
26 U.S.C. Section 7403

Brief description of cause:
Suit to foreclose on tax lien and judgment lien

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P. **DEMAND \$**

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☒ No**VIII. RELATED CASE(S)**

IF ANY

(See instructions):

JUDGE Robert J. BryanDOCKET NUMBER 3:14-cv-06020-RJB

DATE

07/26/2019

SIGNATURE OF ATTORNEY OF RECORD

/s/ Rika Valdman

FOR OFFICE USE ONLY

RECEIPT # _____ AMOUNT _____ APPLYING IFP _____ JUDGE _____ MAG. JUDGE _____

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
 - (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
 - (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
- United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
- United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
- Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
- Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. Origin.** Place an "X" in one of the seven boxes.
- Original Proceedings. (1) Cases which originate in the United States district courts.
- Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441.
- Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
- Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
- Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
- Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
- Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket. **PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
- Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
- Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

for the

$$\begin{array}{c}) \\) \\) \\) \\) \\) \\) \\) \\) \\) \\) \\) \end{array}$$

V.

Defendant(s)

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____ , a person of suitable age and discretion who resides there,
 on *(date)* _____ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____ , who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*: _____ .

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____ .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

AO 440 (Rev. 06/12) Summons in a Civil Action

UNITED STATES DISTRICT COURT

for the

_____ District of _____

Plaintiff(s)

v.

Defendant(s)

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Civil Action No. _____

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)*

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____ , a person of suitable age and discretion who resides there,
 on *(date)* _____ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____ , who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*: _____ .

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____ .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

for the

$$\begin{array}{c}) \\) \\) \\) \\) \\) \\) \\) \\) \\) \\) \\) \end{array}$$

V.

Defendant(s)

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____.

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 _____ on *(date)* _____; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*: _____.

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

AO 440 (Rev. 06/12) Summons in a Civil Action

UNITED STATES DISTRICT COURT

for the

_____ District of _____

Plaintiff(s)

v.

Defendant(s)

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Civil Action No. _____

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)*

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____ .

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 _____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____ , a person of suitable age and discretion who resides there,
 on *(date)* _____ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____ , who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*: _____ .

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____ .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

for the

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V.

Civil Action No.

Defendant(s)

To: *(Defendant's name and address)*

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff’s attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

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 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*: _____.

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

for the

$$\begin{array}{c}) \\) \\) \\) \\) \\) \\) \\) \\) \\) \\) \\) \end{array}$$

V.

Defendant(s)

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

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 _____ , a person of suitable age and discretion who resides there,
 on *(date)* _____ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____ , who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*: _____ .

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Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc: